

POKER RECORDKEEPING FORMS AND INSTRUCTIONS

This booklet contains recordkeeping forms, instructions for each form, and a completed sample of each form. The instructions are designed to assist an employee in completing a line or section of a form that may not be readily understood by the title or instructions found on the form itself. Instructions for lines that are considered self-explanatory, such as simple math computations, are not included.

Sample forms have been provided to illustrate the proper completion of this office's standard forms. The instructions will answer the most commonly asked questions about the recordkeeping forms. Please remove the master forms from the booklet and make copies for your site(s).

*If you have any questions or comments, please contact this office
in writing or by calling 1-800-326-9240.*

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Poker Cashier Report – Daily Income and Deposit Summary (SFN 17236)

This form is used to account for each poker occasion. It accommodates non-tournament and tournament play. It is used with the Poker Daily Summary Control Sheet (SFN 17337) and the Poker Tournament – Player Registration (SFN 18866).

Cash Bank

1. At the beginning of the day's activity, the cashier counts and records the actual opening cash and records the amount by denomination.
2. If a second employee is on duty, that employee recounts the opening cash and verifies the amount the cashier recorded. When both persons agree to the amount, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.
3. At the end of the day's activity, the cashier counts the actual ending cash and records the amount by denomination.
4. If a second employee is on duty, that employee recounts the ending cash and verifies the amount the cashier recorded. When both persons agree to the amount, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.

Chip Bank

1. At the beginning of the day's activity, the cashier counts all the poker chips at the site and records the amounts, including the quantity and value for each denomination.

No value chips are counted and the total number of chips is recorded as the quantity.

2. If a second employee is on duty, that employee recounts the opening chip bank and verifies the amounts recorded by the cashier. When both persons agree to the amounts, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.
3. At the end of the day's activity, the cashier counts all the poker chips at the site and records the amounts, including the quantity and value for each denomination.

No value chips are counted and the total number of chips is recorded as the quantity.

4. If a second employee is on duty, that employee recounts the ending chip bank and verifies the amounts recorded by the cashier. When both persons agree to the amounts, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.

If no-value chips are being used for tournament play, the "Difference In Chip Bank" section (Letter E) is not computed.

Prize Register

The prize register is completed for tournament play only. Every prize awarded must be entered on the prize register.

Gross Proceeds, Prizes, Adj. Gross Proceeds

1. Enter the total fees collected from the Poker Tournament – Player Registration (SFN 18866), "Total Fees Collected" section.
2. If the chip bank difference (letter E) was positive, add Line 2 to Line 1. If the chip bank difference was negative, subtract

Line 2 from Line 1. This does not apply if no value chips are used.

3. Enter the total prizes paid to players and compute gross proceeds/adjusted gross proceeds.

Cash Profit and Bank Deposit

Enter the amount of the deposit for poker activity.

If someone who conducted the game and has access to the total receipts or cash profit or has sole signatory authority of the gaming account summarizes the game, then the summarization must be audited by someone independent.

If the activity is summarized by someone independent, the summary does not need to be audited.

See sample form on page 5.

Poker Daily Summary Control Sheet **(SFN 17337)**

This form is used by the cashier to record poker fee collection by the half-hour. This form is used in conjunction with the Poker Cashier Report – Daily Income and Deposit Summary.

1. Fee Per Half Hour – At the beginning of each half-hour of play the organization shall charge each player a fee to participate in the poker game.
2. Immediately after collecting fees from each player, the cashier shall record, by time and table number, the number of players and the total fees collected.
3. The fees collected for each table each half-hour are added together and recorded as the subtotal. The subtotal of the current row is added to the

cumulative total of the previous row, if any, for the new cumulative total.

4. Each person who entered information on the Poker Daily Summary Control Sheet must print and sign their name. Each person must also indicate which hours they worked.

See sample form on page 6.

Poker Tournament – Player Registration **(SFN 18866)**

This form is used by the organization to record the names of the players in the tournament and the fees paid by each. This form is used in conjunction with the Poker Daily Summary Control Sheet and the Poker Cashier Report – Daily Income and Deposit Summary.

1. Date – Enter the first date of the poker tournament.
2. Tournament Dates – Enter the date the tournament begins and the date the tournament ends.
3. Each player must sign in when they pay their entry fee to participate in the tournament. If a player has pre-registered by mail, the player must sign in when they arrive at the tournament site.
4. The amount of entry fee, determined by the organization, is entered next to each player's name as the "Tournament Fee."
5. All "Tournament Fee" entries are added together and the total is entered as "Total Tournament Fees." If the organization is collecting the half hour fees, the last amount in the "Cumulative Total" column from this form is entered as "Cumulative Fees."

6. Total Fees Collected – “Total Tournament Fees” plus “Cumulative Fees.”
7. Each representative of the organization who registered players for the tournament must sign and date the form.

See sample form on page 7.

Poker Quarterly – Daily Summary
(SFN 17338)

This form is used in conjunction with the Poker Cashier Report – Daily Income and Deposit Summary to compute quarterly gross proceeds/adjusted gross proceeds.

1. Enter the month in which poker activity occurred. Next to the correct date, enter the amount from line 4 “Gross Proceeds/Adjusted Gross Proceeds” on the Poker Cashier Report – Daily Income and Deposit Summary.
2. Total the amounts for each month and record in the total column. All totals are then added together to give the “Quarterly Gross Proceeds/Adjusted Gross Proceeds.” This amount is reported on line 9 of the gaming tax return as gross proceeds and adjusted gross proceeds.

See sample form on page 8.

Record of Win
(SFN 9939)

This form is used whenever a single cash prize of greater than \$200 is paid to a player or when a last sale prize of any amount is paid to a player.

The Record of Win must be pre-numbered.

1. Check the box for poker tournament and complete the date of event.

2. The player must sign the Record of Win, unless the prize is being mailed to the player.
3. If a partial payout is made, for example, the player is paid \$200 of a \$500 prize in cash and will be paid the remaining \$300 of the prize by a check issued from the home office, complete the bottom right section of the form.

See sample form on page 9.



**POKER CASHIER REPORT -
DAILY INCOME AND DEPOSIT SUMMARY**
OFFICE OF ATTORNEY GENERAL
SFN 17326 (3-04)

Organization

Charity, Inc.

Site

The Bar

Date

7/1/04

CASH BANK		
Denomination	Opening Cash	Ending Cash
Other	\$	\$
\$50		
\$20	40	100
\$10	50	150
\$5	30	50
\$1	20	32
Change		
Checks		
	TOTAL OPENING (A)	TOTAL ENDING (B)
	140	332
	Cashier MS	Cashier MS
	Verified By JS	Verified By JS

CHIP BANK				
Denomination	OPEN		CLOSE	
	Quantity	Value	Quantity	Value
\$2		\$		\$
\$1				
\$.50				
\$.25				
\$.10				
\$.05				
No Value	500		500	
	TOTAL	(C) 500	TOTAL	(D) 500
	DIFFERENCE IN CHIP BANK (D - C)			(E) N/A
	Cashier MS	Verified By JS	Cashier MS	Verified By JS

PRIZE REGISTER		
Name	Address	Cash Prize Amount
Joe Smith		250
Jim Jacobson	PO Box 123 Anytown, ND 58999	100
		TOTAL 350
		Initials MS
GROSS PROCEEDS, PRIZES, ADJ. GROSS PROCEEDS		
1. Total Fees Collected		542
2. Chip Bank Difference (E)	+ / -	
3. Prizes	-	350
4. Gross Proceeds/Adjusted Gross Proceeds		192

CASH PROFIT AND BANK DEPOSIT	
5. Total Ending Cash (B)	332
6. Less: Total Opening Cash (A)	- 140
7. Cash Profit (Loss)	192
8. Deposit Amount	192
CASH LONG (SHORT)	
9. Cash Profit (Loss) (Line 7)	192
10. Gross Proceeds/Adjusted Gross Proceeds (Line 4)	- 192
11. Cash Long (Short)	0
Summary Completed By and Date: MS 7/1/04	
Summary Audited By and Date: LG 7/5/04	



POKER DAILY SUMMARY CONTROL SHEET
OFFICE OF ATTORNEY GENERAL
SFN 17337 (3-04)

Organization Charity, Inc.	
Site The Bar	Date 7/1/04

Fee per 1/2 Hour	Table 1		Table 2		Table 3		Table 4		Table 5		Fees Collected	
	1.00		1.00								Subtotal	Cumulative
Collection Time	Fees Collected	No. of Players	Fees Collected	No. of Players	Fees Collected	No. of Players	Fees Collected	No. of Players	Fees Collected	No. of Players		
8:00 am												
8:30 am												
9:00 am												
9:30 am												
10:00 am												
10:30 am												
11:00 am												
11:30 am												
12:00 pm	5.00	5	5.00	5							10.00	10.00
12:30 pm	5.00	5	4.00	4							9.00	19.00
1:00 pm	4.00	4	4.00	4							8.00	27.00
1:30 pm	3.00	3	3.00	3							6.00	33.00
2:00 pm	3.00	3	2.00	2							5.00	38.00
2:30 pm	2.00	2	2.00	2							4.00	42.00
3:00 pm												
3:30 pm												
4:00 pm												
4:30 pm												
5:00 pm												
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9:00 pm												
9:30 pm												
10:00 pm												
10:30 pm												
11:00 pm												
11:30 pm												
12:00 am												
12:30 am												

PERSON(S) PREPARING REPORT (PRINT NAME)	SIGNATURE	HOURS WORKED
Mary Sharp	Mary Sharp	12:00 p.m. - 2:30 p.m.



**POKER TOURNAMENT -
PLAYER REGISTRATION**
OFFICE OF ATTORNEY GENERAL
SFN 18866 (3-04)

Organization	Charity, Inc.	Date	7/1/04
Site	The Bar	Tournament Date(s)	7/1/04

No.	Name of Player	Tournament Fees	No.	Name of Player	Tournament Fees
1	Joe Smith	\$ 50	25		\$
2	Bill Peters	50	26		
3	John Miller	50	27		
4	Bob Johnson	50	28		
5	Tom Jones	50	29		
6	Jim Jacobson	50	30		
7	Andy Keller	50	31		
8	Randy Jensen	50	32		
9	David Baker	50	33		
10	Richard Michaels	50	34		
11			35		
12			36		
13			37		
14			38		
15			39		
16			40		
17			41		
18			42		
19			43		
20			44		
21			45		
22			46		
23			47		
24			48		

Signatures/Initials	Mary Sharp	Date	7/1/04	TOTALS	
	Joe Smith		7/1/04	Total Tournament Fees	500
				Plus: Cumulative Fees	+ 42
				Total Fees Collected	542



POKER QUARTERLY - DAILY SUMMARY
OFFICE OF ATTORNEY GENERAL
SFN 17338 (3-04)

Organization

Charity, Inc.

Site

The Bar


Date


Sept. 2004

Month		Month		Month	
July					
Date	Gross Proceeds/ Adjusted Gross Proceeds	Date	Gross Proceeds/ Adjusted Gross Proceeds	Date	Gross Proceeds/ Adjusted Gross Proceeds
1	192	1		1	
2		2		2	
3		3		3	
4		4		4	
5		5		5	
6		6		6	
7		7		7	
8		8		8	
9		9		9	
10		10		10	
11		11		11	
12		12		12	
13		13		13	
14		14		14	
15		15		15	
16		16		16	
17		17		17	
18		18		18	
19		19		19	
20		20		20	
21		21		21	
22		22		22	
23		23		23	
24		24		24	
25		25		25	
26		26		26	
27		27		27	
28		28		28	
29		29		29	
30		30		30	
31		31		31	
TOTAL	192	TOTAL		TOTAL	

GROSS PROCEEDS/ADJUSTED GROSS PROCEEDS	
Quarterly Gross Proceeds/Adjusted Gross Proceeds	\$ 192

FOR TOURNAMENT PLAY ONLY	
Quarterly Gross Proceeds/Adjusted Gross Proceeds	\$ 542
Less: Prizes Awarded	- 350
Gross Proceeds/Adjusted Gross Proceeds	192

 RECORD OF WIN OFFICE OF ATTORNEY GENERAL SFN 9939 (3-04)			Organization Charity, Inc.	Date 7/1/04	NO. 005
			Site The Bar	Completed By MS	Type of ID ND Drivers Lic.
Game Type (Check One) and Complete Information for that Game Type			Cash Prize Amount \$ 250	Description Merchandise Prize	Retail Value of Prize \$
<input type="checkbox"/> Bingo	Game Number		Name of Player Joe Smith		
<input type="checkbox"/> Bingo Device	Game Serial Number		Address PO Box 999		
<input type="checkbox"/> Calcutta	Date of Event	Gaming Stamp Number	City Anytown	State ND	Zip Code 58999
<input type="checkbox"/> Pull Tabs	Name of Game	Gaming Serial Number	Signature of Player Joe Smith		Date 7/1/04
<input type="checkbox"/> Club Special <input type="checkbox"/> Punchboard <input type="checkbox"/> Tip Board	<input type="checkbox"/> Prize Board <input type="checkbox"/> Seal Board	Gaming Serial Number	If Partial Cash Prize Payout, Complete This Section		
<input type="checkbox"/> Raffle	Date of Drawing	Winning Ticket Number	Amount Paid Now \$	Paid By	Amt. Yet To Be Paid \$
<input type="checkbox"/> Sports Pools	Date of Event	Gaming Stamp Number	Check Number	Paid By	Date
<input type="checkbox"/> Twenty-One Tournament <input checked="" type="checkbox"/> Poker Tournament		Date of Event 7/1/04			

 RECORD OF WIN OFFICE OF ATTORNEY GENERAL SFN 9939 (3-04)			Organization	Date	NO. 006
			Site	Completed By	Type of ID
Game Type (Check One) and Complete Information for that Game Type			Cash Prize Amount \$	Description Merchandise Prize	Retail Value of Prize \$
<input type="checkbox"/> Bingo	Game Number		Name of Player		
<input type="checkbox"/> Bingo Device	Game Serial Number		Address		
<input type="checkbox"/> Calcutta	Date of Event	Gaming Stamp Number	City	State	Zip Code
<input type="checkbox"/> Pull Tabs	Name of Game	Gaming Serial Number	Signature of Player		Date
<input type="checkbox"/> Club Special <input type="checkbox"/> Punchboard <input type="checkbox"/> Tip Board	<input type="checkbox"/> Prize Board <input type="checkbox"/> Seal Board	Gaming Serial Number	If Partial Cash Prize Payout, Complete This Section		
<input type="checkbox"/> Raffle	Date of Drawing	Winning Ticket Number	Amount Paid Now \$	Paid By	Amt. Yet To Be Paid \$
<input type="checkbox"/> Sports Pools	Date of Event	Gaming Stamp Number	Check Number	Paid By	Date
<input type="checkbox"/> Twenty-One Tournament <input type="checkbox"/> Poker Tournament		Date of Event			